

City of Stamford
Assessor's Office
PO Box 10152
Stamford, CT 06904-2152

FIRST CLASS
U.S. POSTAGE PAID
STAMFORD CT
PERMIT NO. 243

Address Service Requested

Stamford, Connecticut 2012 Declaration of Personal Property

Filing Requirement – This declaration must be filed with the Assessor of the town where the personal property is located. Declarations of personal property shall be made annually.

If you no longer own the above noted business or personal property assessed in your name last year, you must return this declaration to the Assessor and provide information related to the name of the new owner of the property or the date your business ceased or to where you moved the business by completing the **Affidavit of Business Closing, Move, Transfer or Sale of Business or Property** found on page 6. Otherwise, the Assessor must assume that you are still operating the business and still own and have failed to declare your taxable personal property.

Penalty for late filing – Failure to file timely will result in a penalty equal to 25% of the assessment of the personal property. This declaration must be filed or postmarked (as defined in C.G.S. Sec 1-2a) no later than Nov 1, 2012.

**Make copies for your records and return the original to the assessor by:
Thursday, November 1, 2012**

Stamford Assessor's Office Hours: 8:30 AM to 4:30 PM
Website: www.cityofstamford.org

INSTRUCTIONS

As per CGS 12-63, the assessor must determine the "present true and actual value" and in determining such value may use the accepted methods of comparable sales, cost less depreciation and income capitalization.

Not all sections are applicable to every business. Please read the following instructions and complete all relevant sections.

Who Should File --

All owners of taxable personal property.

Declaration --

1. Owners of:

- Non-Connecticut registered motor vehicles
- Horses, ponies and thoroughbreds
- Mobile manufactured home -not assessed as real estate

2. Businesses, occupations, farmers, and professionals need to complete: (Commercial and cost information is not open to public inspection).

- Business Data (page 2).
- Disposal, Sale or Transfer of Property Report (page 3).
- Taxable Property Information (pages 3-4).
- Lessee's Listing Report (page 5).
- Sign the Declaration of Personal Property Affidavit on page 6.

3. Lessors need to complete: (Commercial and cost information is not open to public inspection).

- Business Data (page 2).
- Taxable Property Information (pages 3-4).
- Lessor's Listing Report (page 5).
- Sign the Declaration of Personal Property Affidavit on page 6.

Filing Requirements --

- The Personal Property Declaration must be filed annually on or before November 1 (or the Monday following if November 1 falls on Saturday or Sunday) (CGS §12-42).
- A Personal Property Declaration not filed will result in a value determined by the Assessor.
- Declarations filed with "same as last year" are insufficient and shall be considered an incomplete declaration.
- The Supplemental Form for Manufacturing & Biotechnology Machinery & Equipment Only** has been eliminated. Manufacturing machinery and equipment, or biotechnology machinery and equipment eligible for exemption under CGS 12-81 (72) & (76), were previously declared under Codes 13 & 15. Those items are now declared under Code 13 for all years (page 4). The

Manufacturing Machinery and Equipment Exemption Claim (Form U) is on page 8 & 9.

Penalty Of 25% is Applied --

- When no declaration is filed or a declaration is not signed, a 25% penalty is applied to the assessment.
- When declarations are submitted after November 1, and an extension has not been granted, a 25% penalty is applied to the assessment. Returns mailed in must have a postmark (as defined in C.G.S. Sec 1-2a) of November 1 or before.
- When an extension is granted and the declaration is not filed by the extension deadline a 25% penalty is applied to the assessment.
- When omitted property is discovered, the 25% penalty is applied to the difference in the assessed value as determined by the results of the discovery, and the assessment as determined by the originally filed declaration.

Signature Required --

- The owner must sign the declaration (page 6).
- The owner's agent may sign the declaration, in which case the declaration must be duly sworn to or notarized.
- Corporate officers may sign for their corporations.

Extension --

The Assessor may grant a filing extension 'for good cause' (CGS §12-42). If a request for an extension is needed, you must contact the Assessor's Office in writing, via fax at 203-977-5553 or email at sgreenberg@ci.stamford.ct.us, before November 1. An Extension of no more than 30 days will be granted by the Assessor.

Audit --

The Assessor is authorized to audit declarations within 3 years of the date of the required filing. Substantial penalties are applicable if such an audit reveals property not declared as required by law (CGS §12-53).

BEFORE FILING MAKE COPIES OF COMPLETED DECLARATION FOR YOUR RECORDS

PLEASE NOTE THAT YOU ARE REQUIRED TO PROVIDE YOUR FEDERAL TAX ID NUMBER

Direct questions concerning declaration to the Assessor's Office at:

Phone 203-977-4102 / 203-977-4192 Fax 203- 977-5553

Hand deliver declaration to:

City of Stamford
Assessor's Office
888 Washington Blvd. 6th floor
Stamford, CT

E-mail – sgreenberg@ci.stamford.ct.us

Mail declaration to:

City of Stamford
Assessor's Office
PO Box 10152
Stamford, CT 06904-2152

Website – www.cityofstamford.org

Check Off List:

- ☐ Read instructions on this page
- ☐ Complete appropriate sections
- ☐ Complete exemption applications
- ☐ Sign & date as required on page 6
- ☐ Make a copy for your records
- ☐ Return by November 1, 2012

2012 PERSONAL PROPERTY DECLARATION
Commercial and financial information is not open to public inspection.

List # _____
Federal Tax ID # _____

Assessment date October 1, 2012
Required return date November 1, 2012

Owner's Name: _____
DBA: _____

Location (street & number) _____

BUSINESS DATA

For businesses, occupations, professions, farmers, lessors *Answer all questions 1 through 12, writing N/A on lines that are not applicable.*

1. Direct questions concerning return to -

2. Location of accounting records -

| | |
|-------------------------------------|-------------------------|
| Name _____ | _____ |
| Address _____ | _____ |
| City/State/Zip _____ | _____ |
| Phone / Fax () / () _____ | () / () _____ |
| E-mail _____ | _____ |

3. Description of Business _____

4. How many employees work in your facilities in this town only? _____

5. Date your business began in this town? _____

6. How many square feet does your firm occupy at your location(s) in this town? _____ Sq. ft. Own ☐ Lease ☐

7. Type of ownership: ☐ Corporation ☐ Partnership ☐ LLC ☐ Sole proprietor
 ☐ Other-Describe _____

8. Type of business: ☐ Manufacturer ☐ Wholesale ☐ Service ☐ Profession ☐ Retail/Mercantile ☐ Tradesman ☐ Lessor
 ☐ Other-Describe _____

| | | |
|---|--------------------------|--------------------------|
| | Yes | No |
| 9. In the last 12 months was any of the property included in this declaration located in another Connecticut town for at least 3 months? If yes, identify by specific months, code, cost, and location(s). | <input type="checkbox"/> | <input type="checkbox"/> |

10. Are there any other business operations that are operating from your address here in this town? ☐ ☐
If yes give name and mailing address.

11. Do you own tangible personal property that is leased or consigned to others in this town? ☐ ☐
If yes, complete **Lessor's Listing Report** (page 5)

12. Did you have in your possession on October 1st any borrowed, consigned, stored or rented property? ☐ ☐
If yes, complete **Lessee's Listing Report** (page 5).

List # _____

Assessment date October 1, 2012
Required return date November 1, 2012

Owner's Name: _____

DISPOSAL, SALE OR TRANSFER OF PROPERTY REPORT

Disposal, sale or transfer of property – If you disposed of, sold, or transferred a portion of the property included in last year's filing, complete the Detailed Listing Of Disposed Assets Report And Reconciliation Of Fixed Assets on page 4. If you no longer own the business noted on the cover sheet you do not need to complete this declaration. You must, however, return to the Assessor this declaration along with the complete AFFIDAVIT OF BUSINESS CLOSING OR MOVE OF BUSINESS OR SALE OF BUSINESS found in this return. DO NOT INCLUDE DISPOSALS IN TAXABLE PROPERTY REPORTING SECTION.

DETAILED LISTING OF DISPOSED ASSETS COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED

| Date Removed | Code # | Description of Item | Date Acquired | Acquisition Cost |
|--------------|--------|---------------------|---------------|------------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

TAXABLE PROPERTY INFORMATION

- 1) All data reported should be:
 - a) Actual acquisition costs including any additional charges for transportation and installation by year for each type of property described. These costs, less the standard depreciation as shown on the form will determine the net depreciated value.
 - b) Include all assets that may have been fully depreciated, written off, or charged to expense but are still owned. Do not include disposed assets.
- 2) Reports are to be filed on an assessment year basis of October 1. Acquisitions between October 2 and December 31 apply to the new year. (i.e. acquisition made October 30, 2011 is reported in the year ending October 1, 2012).
- 3) Computerized filings are acceptable as long as all information is reported in prescribed format.
- 4) Do not include disposed assets. Disposals are used to reconcile last year's reporting with this year's reporting.

#9 – Motor Vehicles... Unregistered motor vehicles and vehicles garaged in Connecticut but registered in another state

| Year | Make | Model | Identification Number | Length | Weight | Purchase \$ | Date | Value |
|------|------|-------|-----------------------|--------|--------|-------------|------|-------|
| | | | | | | | | |
| | | | | | | | | |

#11 – Horses and Ponies

| Breed | Registered | Age | Sex | Quality: Breeding/Show/Pleasure/Racing | Value |
|-------|------------|-----|-----|--|-------|
| | | | | | |
| | | | | | |

#14 – Mobile Manufactured Homes if not currently assessed as real estate

| Year | Make | Model | Identification Number | Length | Width | Bedrooms | Baths | Value |
|------|------|-------|-----------------------|--------|-------|----------|-------|-------|
| | | | | | | | | |

#12 – Commercial Fishing Apparatus

| Year Ending | Original cost, transportation & installation | % Good | Depreciated Value |
|-------------|--|--------|-------------------|
| 10-1-12 | | 95% | |
| 10-1-11 | | 90% | |
| 10-1-10 | | 80% | |
| 10-1-09 | | 70% | |
| 10-1-08 | | 60% | |
| 10-1-07 | | 50% | |
| 10-1-06 | | 40% | |
| Prior Yrs | | 30% | |
| Total | | Total | |

#17 – Farm Machinery

| Year Ending | Original cost, transportation & installation | % Good | Depreciated Value |
|-------------|--|--------|-------------------|
| 10-1-12 | | 95% | |
| 10-1-11 | | 90% | |
| 10-1-10 | | 80% | |
| 10-1-09 | | 70% | |
| 10-1-08 | | 60% | |
| 10-1-07 | | 50% | |
| 10-1-06 | | 40% | |
| Prior Yrs | | 30% | |
| Total | | Total | |

#18 – Farm Tools

| Year Ending | Original cost, transportation & installation | % Good | Depreciated Value |
|-------------|--|--------|-------------------|
| 10-1-12 | | 95% | |
| 10-1-11 | | 90% | |
| 10-1-10 | | 80% | |
| 10-1-09 | | 70% | |
| 10-1-08 | | 60% | |
| 10-1-07 | | 50% | |
| 10-1-06 | | 40% | |
| Prior Yrs | | 30% | |
| Total | | Total | |

#19 – Mechanics Tools

| Year Ending | Original cost, transportation & installation | % Good | Depreciated Value |
|-------------|--|--------|-------------------|
| 10-1-12 | | 95% | |
| 10-1-11 | | 90% | |
| 10-1-10 | | 80% | |
| 10-1-09 | | 70% | |
| 10-1-08 | | 60% | |
| 10-1-07 | | 50% | |
| 10-1-06 | | 40% | |
| Prior Yrs | | 30% | |
| Total | | Total | |

Assessor's Use Only

#9 | _____

#11 | _____

#14 | _____

#12 | _____

#17 | _____

#18 | _____

#19 | _____

OWNER'S NAME

LIST#

#10 – Manufacturing Machinery & Equipment not eligible for exemption under CGS 12-81 (72) & (76).

| Year Ending | Original cost, transportation & installation | % Good | Depreciated Value |
|-------------|--|--------|-------------------|
| 10-1-12 | | 95% | |
| 10-1-11 | | 90% | |
| 10-1-10 | | 80% | |
| 10-1-09 | | 70% | |
| 10-1-08 | | 60% | |
| 10-1-07 | | 50% | |
| 10-1-06 | | 40% | |
| Prior Yrs | | 30% | |
| Total | | Total | |

#16a - Furniture, Fixtures and Equipment.

| Year Ending | Original cost, transportation & installation | % Good | Depreciated Value |
|-------------|--|--------|-------------------|
| 10-1-12 | | 95% | |
| 10-1-11 | | 90% | |
| 10-1-10 | | 80% | |
| 10-1-09 | | 70% | |
| 10-1-08 | | 60% | |
| 10-1-07 | | 50% | |
| 10-1-06 | | 40% | |
| Prior Yrs | | 30% | |
| Total | | Total | |

20a – Electronic Data Processing Equipment. Group 1: Computer and peripheral hardware, including, but not limited to personal computers, Workstations, terminals, storage devices, printers, scanners, networking equipment, etc.

| Year Ending | Original cost, transportation & installation | % Good | Depreciated Value |
|-------------|--|--------|-------------------|
| 10-1-12 | | 70% | |
| 10-1-11 | | 40% | |
| 10-1-10 | | 20% | |
| Prior Yrs | | 10% | |
| Total | | | |

23 - Expensed Supplies. The average is the total amount expended on supplies since October 1, 2011 divided by the number of months in business since October 1, 2011.

#24a – Leasehold Improvements only.

| Year Ending | Original cost, transportation & installation | % Good | Depreciated Value |
|-------------|--|--------|-------------------|
| 10-1-12 | | 95% | |
| 10-1-11 | | 90% | |
| 10-1-10 | | 80% | |
| 10-1-09 | | 70% | |
| 10-1-08 | | 60% | |
| 10-1-07 | | 50% | |
| 10-1-06 | | 40% | |
| Prior Yrs | | 30% | |
| Total | | Total | |

#22 – Cables, Conduits, Pipes, etc.

| Year Ending | Original cost, transportation & installation | % Good | Depreciated Value |
|-------------|--|--------|-------------------|
| 10-1-12 | | 95% | |
| 10-1-11 | | 90% | |
| 10-1-10 | | 80% | |
| 10-1-09 | | 70% | |
| 10-1-08 | | 60% | |
| 10-1-07 | | 50% | |
| 10-1-06 | | 40% | |
| Prior Yrs | | 30% | |
| Total | | Total | |

#13 – Manufacturing Machinery & Equipment eligible for exemption under CGS 12-81 (72) & (76). Also complete exemption claim form 'U' (page 8 & 9).

| Year Ending | Original cost, transportation & installation | % Good | Depreciated Value |
|-------------|--|--------|-------------------|
| 10-1-12 | | 95% | |
| 10-1-11 | | 90% | |
| 10-1-10 | | 80% | |
| 10-1-09 | | 70% | |
| 10-1-08 | | 60% | |
| 10-1-07 | | 50% | |
| 10-1-06 | | 40% | |
| Prior Yrs | | 30% | |
| Total | | Total | |

#16b - Technologically Advanced Equipment.

| Year Ending | Original cost, transportation & installation | % Good | Depreciated Value |
|-------------|--|--------|-------------------|
| 10-1-12 | | 95% | |
| 10-1-11 | | 80% | |
| 10-1-10 | | 60% | |
| 10-1-09 | | 40% | |
| Prior Yrs | | 20% | |
| Total | | Total | |

20b -- Electronic Data Processing Equipment. Group 2: Other hardware, including but not limited to mini-frame and main-frame systems with an acquisition cost of more than \$25,000.

| Year Ending | Original cost, transportation & installation | % Good | Depreciated Value |
|-------------|--|--------|-------------------|
| 10-1-12 | | 90% | |
| 10-1-11 | | 60% | |
| 10-1-10 | | 40% | |
| 10-1-09 | | 20% | |
| Prior Yrs | | 10% | |
| Total | | Total | |

| Year Ending | Total Expended | # of Months | Average Monthly |
|-------------|----------------|-------------|-----------------|
| 10-1-12 | | | |

#24b -- Rental DVDs Average # _____ of DVDs on hand.

| Year Ending | Original cost, transportation & installation | % Good | Depreciated Value |
|-------------|--|--------|-------------------|
| 10-1-12 | | 95% | |
| 10-1-11 | | 80% | |
| 10-1-10 | | 60% | |
| 10-1-09 | | 40% | |
| Prior Yrs | | 20% | |
| Total | | Total | |

RECONCILIATION OF FIXED ASSETS

Complete "Detailed Listing of Disposed Assets" (page 3)

Assets declared 10/1/11 _____
 Assets disposed since 10/1/11 _____
 Assets added since 10/1/11 _____
 Assets declared 10/1/12 _____
 Expensed equipment last year _____

Assessor's
Use Only

#10

#13

#16a

#16b

#20a

#20b

#23

#24a

#24b

#22

Check here if a DPUC regulated utility _____

LESSOR'S LISTING REPORT Lessor's Name _____

In order to avoid duplication of assessments related to leased personal property the following must be completed by Lessors: (Please note that property under conditional sales agreements **must** be reported by the lessor.) Computerized filings are acceptable as long as all information is reported in prescribed format.

| | Lessee #1 | Lessee #2 | Lessee #3 |
|---|---|---|---|
| Name of Lessee | | | |
| Lessee's address | | | |
| Physical location of equipment | | | |
| Full equipment description | | | |
| Is equipment self manufactured? | Yes <input type="checkbox"/> No <input type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> |
| Acquisition date | | | |
| Current commercial list price new | | | |
| Has this lease ever been purchased, assumed or assigned? | Yes <input type="checkbox"/> No <input type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> |
| If yes, specify from whom | | | |
| Date of such purchase, etc. | | | |
| If original asset cost was changed by this transaction, give details. | | | |
| Type of lease | <input type="checkbox"/> Operating <input type="checkbox"/> Capital <input type="checkbox"/> Conditional Sale | <input type="checkbox"/> Operating <input type="checkbox"/> Capital <input type="checkbox"/> Conditional Sale | <input type="checkbox"/> Operating <input type="checkbox"/> Capital <input type="checkbox"/> Conditional Sale |
| Lease Term – Begin and end dates | | | |
| Monthly contract rent | | | |
| Monthly maintenance costs if included in monthly payment above | | | |
| Is equipment declared on either the Lessor's or the Lessee's new manufacturing exemption application? | Yes <input type="checkbox"/> No <input type="checkbox"/> Lessor <input type="checkbox"/> Lessee <input type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> Lessor <input type="checkbox"/> Lessee <input type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> Lessor <input type="checkbox"/> Lessee <input type="checkbox"/> |

LESSEE'S LISTING REPORT Lessee's Name _____

Pursuant to Connecticut General Statutes §12-57a all leased, borrowed, consigned, loaned, rented, or stored personal property not owned by you but in your possession as of the assessment date must be included on this form. Failure to declare, in the form and manner as herein prescribed, shall result in the presumption of ownership and subsequent tax liability plus penalties. Property you do not lease that may be in your possession and must be reported includes (but is not limited to) dumpsters, gas/propane tanks, vending machines, water coolers, coffee machines.

Yes ☐ No ☐ Did you dispose of any leased items that were in your possession on October 1, 2011? If yes, enter a description of the property and the date of disposition in the space to the right.

☐ ☐ Did you acquire any of the leased items that were in your possession on October 1, 2011? If yes, indicate previous lessor, item(s) and date(s) acquired in the space to the right.

☐ ☐ Is the cost of any of the equipment listed below declared anywhere else on this declaration? If yes, note year in the 'Year Included' row and list cost in the 'Acquisition Cost' row.

| | Lease #1 | Lease #2 | Lease #3 |
|----------------------------|--|--|--|
| Name of Lessor | | | |
| Lessor's address | | | |
| Lease Number | | | |
| Item description / Model # | | | |
| Serial # | | | |
| Year of manufacture | | | |
| Capital Lease | Yes <input type="checkbox"/> No <input type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> |
| Lease Term – Beginning/End | | | |
| Monthly rent | | | |
| Acquisition Cost | | | |
| Year Included | | | |

COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED

DECLARATION OF PERSONAL PROPERTY AFFIDAVIT

THIS FORM MUST BE SIGNED (AND IN SOME CASES WITNESSED) BEFORE IT MAY BE FILED WITH THE ASSESSOR.
IMPROPERLY SIGNED DECLARATIONS MAY RECEIVE A 25% PENALTY
COMPLETE SECTION A OR B

Section A

OWNER I DO HEREBY declare under penalty of false statement that all sections of this declaration have been completed according to the best of my knowledge, remembrance, and belief; that it is a true statement of all my personal property liable to taxation; and that I have not conveyed or temporarily disposed of any estate for the purpose of evading the laws relating to the assessment and collection of taxes as per Connecticut General Statutes §12-49.

See page 1 for signature requirements.

CHECK ONE ☐ OWNER ☐ PARTNER
☐ CORPORATE OFFICER ☐ MEMBER

Signature/Title

Date

Print or type name

Section B

AGENT I DO HEREBY declare under oath that I have been duly appointed agent for the owner of the property listed herein and that I have full authority and knowledge sufficient to file a proper declaration for him in accord with the provisions of §12-50 C.G.S.

Agent's Signature /Title

Date

Print or type agent's name

AGENT SIGNATURE MUST BE WITNESSED

Witness of agent's sworn statement

Subscribed and sworn to before me -

Circle one: Assessor or staff member, Town Clerk, Justice of the Peace, Notary or Commissioner of Superior Court

Date

AFFIDAVIT OF BUSINESS CLOSING OR MOVE OR SALE OF BUSINESS OR PROPERTY

I _____ of _____ at _____
Business Owners Name Business Name Street location in Stamford
With regards to said business or property I do so certify that on _____ Said business or property was (indicate which one by circling):
Date

SOLD TO:

Name

Address

MOVED TO:

City/Town and State to where business or property was moved

Address

TERMINATED:

Attach Bill of Sale or Letter of dissolution to this form and return it with this affidavit to the Assessor's office

The signer is made aware that the penalty for making a false affidavit is a \$500.00 fine or imprisonment for one year or both.

Signature

Print name

Notes:

This Personal Property Declaration must be signed and delivered to the Stamford Assessor,
or postmarked by November 1, 2012 (as defined in C.G.S. Sec 1-2a & as referenced in Sec. 12-41d).
A 25% Penalty is mandated by the state of Connecticut for failure to file as required.

INSTRUCTIONS

MANUFACTURING MACHINERY AND EQUIPMENT EXEMPTION CLAIM

This form must be filed on or before November 1, annually, with the municipal Assessor by any person seeking the exemption provided under C.G.S. §12-81(72) or 12-81(76), as amended, for manufacturing machinery and equipment and installed in a manufacturing facility. This form is to be filed in the town in which the machinery and equipment is installed

This exemption claim form should accompany the Personal Property Declaration filed annually in order to properly receive the exemption provided under C.G.S. §12-81(72) or 12-81(76)., The following definitions are applicable for purposes of Public Act 11-61 Sec. 2 and referenced in Sec. 3.

Machinery and equipment means tangible personal property which is installed in a manufacturing facility and claimed on the owner's federal income tax return as either five-year property or seven-year property, as those terms are defined in Section 168(e) of the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended, and the predominant use of which is for manufacturing, processing or fabricating; for research and development, including experimental or laboratory research and development, design or engineering directly related to manufacturing; for the significant servicing, overhauling or rebuilding of machinery and equipment for industrial use or the significant overhauling or rebuilding of other products on a factory basis; for measuring or testing or for metal finishing; or used in the production of motion pictures, video and sound recordings

IMPORTANT: Read the descriptions of Personal Property Code #10 and Code #13 before completing the application for exemption. To ensure that you receive the appropriate exemption, you must report the total cost of machinery and equipment (i.e., original cost, excluding sales tax, plus the cost of transportation and installation) under the appropriate category code.

Code # 10:

Machinery and equipment not eligible for exemption under CGS §12-81(72) or 12-81(76): Industrial or manufacturing machinery and equipment the owner claims or claimed on a federal income tax return as three-year property (e.g., tools, dies, jigs, patterns, etc.) or ten-year or greater property (i.e., property that has a class life of more than 16 years). Air and water pollution control equipment, regardless of its class life does not meet the predominant use criteria for exemption under CGS. §12-81(72) or 12-81(76). Machinery and equipment located in a Distressed Municipality, Enterprise Zone or Enterprise Corridor Zone (regardless of its class life) for which you are filing Form M-55 to claim the property tax exemption under CGS §12-81(60) or (70). Code 10 Machinery and equipment is reported on the annual Personal Property Declaration only.

Code # 13:

Machinery and equipment eligible for exemption under CGS §12-81(72) or 12-81(76): Manufacturing machinery and equipment acquired and installed, that is predominantly used for manufacturing or biotechnology, or used in connection with recycling (as defined in CGS §22a-260) and the owner or lessee of such machinery and equipment must claim it on a federal income tax return as five-year property or seven-year property. To obtain the exemption under CGS §12-81 (72) or (76), The owner or lessee who claims such property on a federal income tax return must file the exemption application form 'U'. **(All property previously defined as Code 13, Code 15a and Code 15b are now combined under Code 13 and is claimed on form U and reported in Section #13 on the annual Personal Property Declaration.)**

Failure to file this form in the manner and form, and within the time limit prescribed, shall constitute a waiver of the right to such exemption for the assessment year, unless an extension of time is allowed under the provisions of C.G.S. §12-81k and upon payment of the late filing fee.

2012 GRAND LIST MANUFACTURING MACHINERY AND EQUIPMENT EXEMPTION CLAIM

List #

| | | | |
|---|---|--|-----------|
| Manufacturer Information: (Lessor: provide Lessee information) | | Lessor Information: | |
| Name | | Name | |
| Business Address | | Business Address | |
| City/State/Zip | | City/State/Zip | |
| Person to be contacted if there are any questions: | | Required Identification Numbers | |
| Name | | Connecticut State Tax ID No. | |
| Title | | Federal Taxpayer ID No. | |
| Address | | Benefits and Exempt Status Questions | |
| Phone/Fax | / | Are you currently receiving benefits under CGS. §12-81 (60) OR (70) <i>Distressed Municipality Program</i> ? | Yes or No |
| E-mail | | Is the machinery and equipment for which you are seeking exempt status depreciable on your books for IRS purposes? | |
| Property Location (Number, street, and town where machinery and equipment is installed.) | | If no, on whose books are these assets depreciated? | |

Check which description best applies and complete the detail description below:

| | | |
|---|---|--|
| 1 <input type="checkbox"/> manufacturing, processing or fabricating | 2 <input type="checkbox"/> measuring or testing | 3 <input type="checkbox"/> metal finishing |
| 4 <input type="checkbox"/> the significant overhauling or rebuilding of other products on a factory basis | 5 <input type="checkbox"/> used in the production of motion pictures, video and sound recordings | 6 <input type="checkbox"/> used in connection with biotechnology |
| 7 <input type="checkbox"/> research and development, including experimental or laboratory research and development, design or engineering directly related to manufacturing | 8 <input type="checkbox"/> the significant servicing, overhauling or rebuilding of machinery and equipment for industrial use | 9 <input type="checkbox"/> used in connection with recycling, as defined in C.G.S. §22a-260, if acquired and installed on or after July 1, 2006 |

Describe the business activity (in specific terms), which conforms to the above definition of manufacturing. Indicate the product manufactured:

#13 – Manufacturing machinery & equipment Eligible for exemption

| Year Ending | Original Cost Transportation & Installation | % Value | Net Depreciated Value | Assessor's Approved Total Cost | Assessor's Approved Depreciated Value |
|--------------|--|--------------|--------------------------|--------------------------------------|---|
| 10-1-2012 | | 95% | | | |
| 10-1-2011 | | 90% | | | |
| 10-1-2010 | | 80% | | | |
| 10-1-2009 | | 70% | | | |
| 10-1-2008 | | 60% | | | |
| 10-1-2007 | | 50% | | | |
| 10-1-2006 | | 40% | | | |
| Prior Yrs | | 30% | | | |
| Total | | Total | | Assessment at 70% | |

I hereby certify that I am eligible for the property tax exemption provided under CGS §12-81(72) or (76). I further certify that all machinery and equipment listed herein was acquired and installed in the above named manufacturing facility, continues to be located there and is predominantly used for a manufacturing purpose. I agree to maintain and make available upon request to the Assessor or the Board of Assessors, supporting documentation, including, but not limited to, invoices, bills of sale, and bills of lading pertaining to the machinery and equipment for which I am claiming exempt status. I also understand that the State of Connecticut and the municipality in which such machinery and equipment is installed have a security interest in said property as set forth in said §12-81(72). I do hereby declare under penalty of false statement that the information contained herein is true and complete to the best of my knowledge, remembrance and belief, and that I am authorized to make application for this property tax exemption.

Print Name & Title

Signature

Date

INSTRUCTIONS:

- Print or type only. You may submit a computer printout containing all required information in the prescribed format.
- List only manufacturing machinery and equipment eligible under CGS 12-81 (72) and (76). See definitions.
- **Do Not Include Sales Tax.**
- All monetary amounts should be rounded to the nearest whole dollar. Lessees are to provide only their transportation and installation costs (purchase price will be obtained from lessor).
- For leased property, enter Lease ID # beneath the name and address of the lessor.
- Provide IRS Classification.* Please refer to IRS Code Section 168(e). **Do not provide class life**

- Total cost of acquisition is the price paid for the property, including the value of a "trade-in," plus the cost of transportation and installation. (If installation required real property structural changes, the cost of such changes cannot be included.)
- The purchase price for self-constructed machinery and equipment is the unit cost.
- Date installed for leased property is the beginning date of the lease.

- Provide IRS Classification;* Please refer to IRS Code Section 168(e). Do not provide class life

Inaccurate information may affect qualification for exemption.

[illegible]

*Property shall be treated as:

| | |
|-----------------|---|
| 5 year property | If it has a class life (in years) of: more than 4 but less than 10 |
| 7 year property | 10 or more but less than 16 |

Grand Total

